

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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**Legislative Document**

**No. 689**

H. P. 560

House of Representatives, February 18, 1975

On Motion of Mr. Peterson of Windham, referred to the Committee on Appropriations and Financial Affairs. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. McBreairty of Perham.

Cosponsors: Mr. Garsoe of Cumberland and Mr. Powell of Wallagrass Plantation.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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**AN ACT Appropriating Funds for the State Share of the Spruce Budworm Control Program and Imposing a Tax on Forest Lands for Spruce Budworm Control.**

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**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, a severe outbreak of spruce budworm has developed in the forests of Maine, threatening the destruction of one of Maine's outstanding natural resources, threatening further destruction by fire and damage to wildlife and other environmental damage, and threatening the economy and employment of the State; and

Whereas, the following legislation is vitally necessary to control this outbreak so as to save the 3,500,000 acres of Maine forest to be sprayed and the other Maine forest lands which are vulnerable to the spread of this infestation; and

Whereas, in the judgment of this Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. 36 MRSA c. 365 is enacted to read:

**CHAPTER 365**  
**FOREST LANDS**

§ 2701. Excise tax

The owners of parcels consisting of more than 500 acres of forest land, including timber and grass rights in public reserved lots, within the State, which are subject to mandatory classification as forest land pursuant to chapter 105, subchapter 11-A, the Tree Growth Tax Law, shall be subject to an excise tax on such parcels of forest land for the year 1975 only. The tax rate per acre shall be determined by dividing the sum of \$3,331,581 by the number of acres of such forest land on April 1, 1975. In cases of divided ownership of such forest land, the owner or owners of timber and grass rights, or of timber rights, shall be subject to such tax. The proceeds of such tax shall be used by the Bureau of Forestry for spruce budworm control and associated research.

§ 2702. Determination of tax; notice to owners

The Director of Property Taxation on or before the first day of August, 1975, shall determine the amount of such tax on the owner or owners of each such parcel of forest land, based on the status of the land on April 1, 1975, and shall give notice thereof to the owner or owners upon which the tax is levied or to their authorized agents.

§ 2703. Due date; payment to Director of Property Taxation

This tax shall be payable on or before September 30, 1975, to the State Director of Property Taxation, who shall pay over all receipts from such tax to the General Fund.

§ 2704. Abatement

Any owner or owners aggrieved by the action of the State Director of Property Taxation in determining the tax on owners of such forest lands, through error or mistake in calculating the same, may apply for abatement of any such excessive tax within 60 days of the date of notice of such tax, and if, upon rehearing and reexamination, the tax appears to be excessive through such error or mistake, the said Director of Property Taxation may thereupon abate such excess.

§ 2705. Payment

Whenever any owner or owners of such forest land shall fail to pay any tax due under this chapter within the time limited, the Attorney General shall enforce payment of such tax by civil action against the owner or owners for the amount of such tax in either the Superior Court in Kennebec County or in the District Court in the division in which such owner or owners has his residence or established place of business.

§ 2706. Condition of commitment of federal funds

The appropriation and tax levied herein shall be conditioned upon receipt of the commitment of the U.S. Government, on or before May 1, 1975, to contribute \$6,562,500 to this program.

**Sec. 2. Appropriation** There is hereby appropriated from the General Fund the sum of \$6,663,162 to be expended by the Director of the Bureau of Forestry, or his agents, for spruce budworm control and associated research. The rest of the funds are to be supplied from the balance of funds in the spruce budworm account and from the Federal Government. Any unexpended balances of this appropriation and funds appropriated by the private and special laws of 1973, chapter 194, shall not lapse, but shall remain a continuing carrying account until June 30, 1976.

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect when approved.

#### FISCAL NOTE

The appropriation of \$6,663,162 set forth in section 2 will be offset by the \$3,331,581 proceeds of the tax on forest landowners set forth in section 1. Therefore, the net revenue effect will be \$3,331,581.

#### STATEMENT OF FACT

The purpose of this Bill is to fund the spruce budworm control program for the calendar year 1975. Funding is 50% Federal (except for certain research expenses) and the balance divided equally between the State and forest landowners of parcels of forest land in excess of 500 acres as classified under the Tree Growth Tax Law. This Bill presents the only available course to deal with a critical and immediate threat to the forests of Maine and to the reliance of the economy of Maine on this resource.